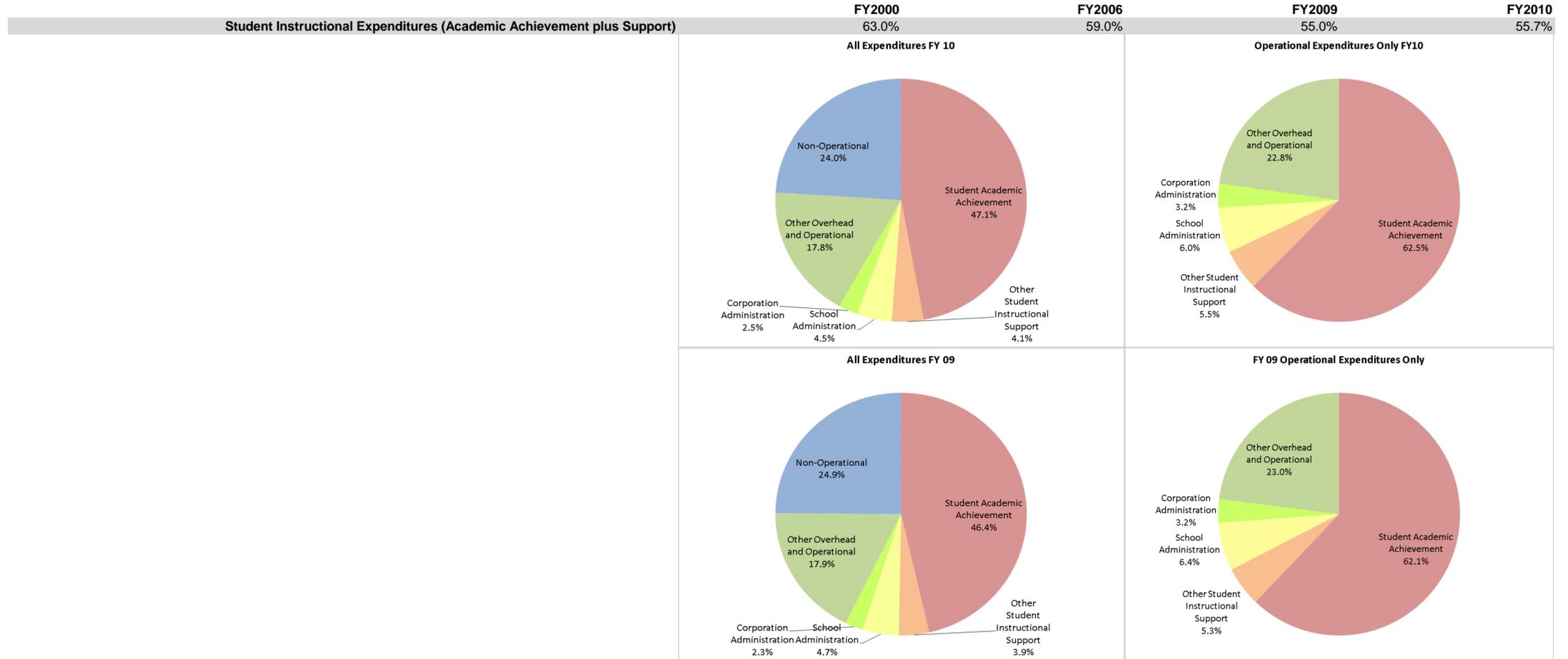


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
Northwest Allen County Schools (225)

Northwest Allen County Schools (225)

Student Instructional Category	FY 2000	FY00 % of Total Exp	FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2010	FY10 % of Total Exp
Student Academic Achievement	\$16,433,025	55.2%	\$26,491,619	50.9%	\$27,976,481	46.4%	\$29,594,277	47.1%
Student Instructional Support	\$2,328,698	7.8%	\$4,190,065	8.1%	\$5,154,696	8.6%	\$5,392,738	8.6%
Overhead and Operational	\$6,211,451	20.9%	\$10,252,890	19.7%	\$12,157,372	20.2%	\$12,766,990	20.3%
Nonoperational	\$4,800,176	16.1%	\$11,094,599	21.3%	\$14,989,944	24.9%	\$15,059,610	24.0%
Grand Total	\$29,773,350		\$52,029,173		\$60,278,493		\$62,813,615	



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
Northwest Allen County Schools (225)

Student Instructional Category	Account	FY 2000	FY 2006	FY 2009	FY 2010	10 Year Increase	4 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$0	\$174,497	\$152,160			-13%
	11100 Regular Programs; Elementary	\$5,457,777	\$6,756,080	\$10,296,559	\$11,031,388	102%	63%	7%
	11200 Regular Programs; Middle/Junior High	\$1,527,047	\$3,191,223	\$4,767,538	\$5,109,079	235%	60%	7%
	11300 Regular Programs; High School	\$2,859,140	\$4,276,274	\$6,423,896	\$6,896,986	141%	61%	7%
	11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$102,790	\$132,347	\$112,268		9%	-15%
	11410 Vocational Education; Agriculture A	\$64,191	\$81,468	\$90,354	\$108,217	69%	33%	20%
	11450 Vocational Education; Consumer and Homemaking	\$83,270	\$191,612	\$174,544	\$213,566	156%	11%	22%
	11590 Other Vocational Education Programs	\$51,934	\$36,607	\$53,920	\$71,724	38%	96%	33%
	11620 Regular Programs; Alternative Education Programs; Middle/Junior High School	\$19,873	\$0	\$0	\$0	-100%		
	11630 Regular Programs; Alternative Education Programs; High School	\$62,656	\$60,759	\$81,241	\$77,235	23%	27%	-5%
	11920 Other Regular Programs; Project 4R	\$4,515	\$0	\$0	\$0	-100%		
	12110 Gifted And Talented; Gifted and Talented	\$88,265	\$111,423	\$176,148	\$204,629	132%	84%	16%
	12210 Mental Disabilities; Mild Mental Disabilities	\$406,015	\$763,258	\$903	\$87	-100%	-100%	-90%
	12220 Mental Disabilities; Moderate Mental Disabilities	\$0	\$0	\$711,090	\$791,160			11%
	12310 Physical Impairment; Orthopedic Impairment	\$10,215	\$24,836	\$0	\$0	-100%	-100%	
	12340 Physical Impairment; Hearing Impairment	\$0	\$0	\$40,399	\$42,486			5%
	12350 Physical Impairment; Homebound	\$0	\$38,490	\$36,800	\$32,776		-15%	-11%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$337,188	\$420,363	\$312,067	\$305,006	-10%	-27%	-2%
	12420 Emotional Disabilities; Emotional Disabilities; All Others	\$0	\$0	\$12	\$130			> 500%
	12510 Culturally Different; Communication Disorders	\$65,617	\$184,164	\$0	\$0	-100%	-100%	
	12610 Learning Disability	\$0	\$0	\$1,310,459	\$1,611,331			23%
	12810 Special Education Preschool	\$40,703	\$75,049	\$140,364	\$170,892	320%	128%	22%
	12900 Other Special Programs	\$10,685	\$85,788	\$143,572	\$230,595	> 500%	169%	61%
	14100 Summer School Programs; Elementary	\$142,281	\$38,276	\$39,123	\$30,717	-78%	-20%	-21%
	14200 Summer School Programs; Middle/Junior High School	\$23,841	\$13,246	\$38,046	\$384	-98%	-97%	-99%
	14300 Summer School Programs; High School	\$62,544	\$56,070	\$67,612	\$69,666	11%	24%	3%
	16100 Remediation Testing	\$236,765	\$351,039	\$316,915	\$323,775	37%	-8%	2%
	16200 Preventive Remediation	\$562	\$0	\$0	\$0	-100%		
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$0	\$140,944	\$168,217	\$160,845		14%	-4%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$222,192	\$183,930	\$193,106	\$114,572	-48%	-38%	-41%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$146,411	\$221,900	\$78,063	\$87,348	-40%	-61%	12%
	22130 Improvement of Instruction; Instructional Staff Training	\$32,060	\$41,979	\$59,804	\$63,132	97%	50%	6%
	22220 Library/Media Services; School Library	\$242,834	\$361,864	\$323,527	\$262,642	8%	-27%	-19%
	22230 Library/Media Services; Audiovisual	\$6,660	\$5,287	\$8,081	\$1,039	-84%	-80%	-87%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$176,323	\$4,902	\$3,744	\$1,915	-99%	-61%	-49%
	22360 Instruction, Related Technology; Network Support	\$0	\$628,044	\$860,975	\$691,645		10%	-20%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$304,375	\$472,875	\$751,968	\$623,951	105%	32%	-17%
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$0	\$0	\$589	\$932			58%
	25570 Textbooks for Rent or Resale; Materials and Supplies	\$565	\$1,347	\$0	\$0	-100%	-100%	
	26497 2007 Account Code - Teachers Retirement Fund	\$875,288	\$1,600,675	\$0	\$0			
Student Academic Achievement Total		\$13,561,792	\$20,522,562	\$27,976,481	\$29,594,277	118%	44%	6%
Student Instructional Support								
	21110 Attendance and Social Work Services; Service Area Direction	\$0	\$0	\$11,376	\$24,919			119%
	21130 Attendance and Social Work Services; Social Work Services	\$8,375	\$61,000	\$54,513	\$38,106	355%	-38%	-30%
	21220 Guidance Services; Counseling Services	\$600,905	\$779,554	\$1,311,357	\$1,350,197	125%	73%	3%
	21340 Health Services; Nurse Services	\$100,458	\$173,652	\$329,147	\$365,324	264%	110%	11%
	21420 Psychological Testing	\$0	\$0	\$146,073	\$195,289			34%
	21490 Other Psychological Services	\$0	\$0	\$632	\$722			14%
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$0	\$0	\$282,463	\$337,016			19%
	21620 Occupational Therapy, Related Services; Occupational Therapy Services	\$0	\$0	\$53,216	\$69,576			31%
	21810 Special Education Administration; Service Area Direction	\$0	\$322,460	\$151,557	\$190,048		-41%	25%
	24100 Office of The Principal	\$1,169,686	\$1,803,951	\$2,814,362	\$2,821,541	141%	56%	0%
Student Instructional Support Total		\$1,879,424	\$3,140,617	\$5,154,696	\$5,392,738	187%	72%	5%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$20,327	\$31,615	\$82,001	\$54,007	166%	71%	-34%
	23150 Board of Education; Legal Services	\$39,465	\$32,636	\$25,246	\$24,154	-39%	-26%	-4%
	23160 Board of Education; Promotion Expenses	\$2,281	\$2,445	\$3,374	\$3,454	51%	41%	2%
	23210 Executive Administration; Office of The Superintendent	\$549,472	\$758,795	\$667,676	\$530,287	-3%	-30%	-21%
	23220 Executive Administration; Community Relations	\$200	\$0	\$0	\$0	-100%		
	25110 Fiscal Services; Office of The Business Manager	\$0	\$0	\$392,838	\$381,885			-3%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
Northwest Allen County Schools (225)

Student Instructional Category	Account	FY 2000	FY 2006	FY 2009	FY 2010	10 Year Increase	4 Year Increase	1 Year Increase
	25150 Fiscal Services; Payroll Services	\$2,314	\$3,018	\$1,002	\$1,652	-29%	-45%	65%
	25191 Other Fiscal Services; Refund of Revenue	\$1,579	\$1,186	\$5,238	\$9,880	> 500%	> 500%	89%
	25192 Other Fiscal Services; Petty Cash	\$1,000	\$0	\$0	\$0	-100%		
	25196 Other Fiscal Services; Cash Change	\$0	\$0	\$0	\$160			
	25750 Personnel Services; Health Services	\$0	\$0	\$5,099	\$5,269			3%
	25790 Personnel Services; Other Professional Services	\$0	\$0	\$66,672	\$246,656			270%
	25850 Administrative Technology Services; Network Support	\$0	\$0	\$125,946	\$310,147			146%
	25920 Ditch Assessments	\$240	\$2,081	\$1,719	\$1,202	402%	-42%	-30%
	25940 Settlements	\$0	\$0	\$18,000	\$0			-100%
	25990 Other Support Services, Central	\$0	\$1,543	\$0	\$0		-100%	
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$7,985	\$160,165	\$205,741	\$203,665	> 500%	27%	-1%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,996,812	\$3,646,354	\$5,031,085	\$5,342,178	168%	47%	6%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$11,910	\$15,729	\$23,180	\$18,240	53%	16%	-21%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$48,421	\$228,781	\$322,510	\$322,749	> 500%	41%	0%
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$3,962	\$1,935	\$4,911	\$4,528	14%	134%	-8%
	26600 Operation and Maintenance of Plant Services; Security Services	\$3,270	\$5,153	\$7,940	\$5,774	77%	12%	-27%
	26700 Operation and Maintenance of Plant Services; Insurance	\$85,729	\$277,352	\$234,191	\$257,551	200%	-7%	10%
	27010 Student Transportation; Service Area Direction	\$82,507	\$104,058	\$154,147	\$155,261	88%	49%	1%
	27100 Student Transportation; Vehicle Operation	\$614,331	\$784,652	\$1,385,302	\$1,458,962	137%	86%	5%
	27200 Student Transportation; Monitoring Services	\$0	\$0	\$7,448	\$7,957			7%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$312,129	\$462,249	\$615,776	\$610,742	96%	32%	-1%
	27400 Student Transportation; Purchase of School Buses	\$528,471	\$455,345	\$601,517	\$531,200	1%	17%	-12%
	27500 Student Transportation; Insurance on Buses	\$25,139	\$64,008	\$47,469	\$47,689	90%	-25%	0%
	27900 Student Transportation; Other Student Transportation Services	\$0	\$18,306	\$20,591	\$8,339		-54%	-60%
	27910 Student Transportation; Bus Driver Training	\$0	\$0	\$0	\$3,495			
	31100 Food Services Operations; Service Area Direction	\$53,901	\$74,304	\$100,308	\$90,057	67%	21%	-10%
	31200 Food Services Operations; Food Preparation and Dispensing	\$1,043,201	\$1,461,429	\$2,000,443	\$2,129,850	104%	46%	6%
Overhead and Operational Total		\$5,434,648	\$8,593,139	\$12,157,372	\$12,766,990	135%	49%	5%
Nonoperational								
	33100 Community Service Operations; Direction of Community Services	\$250	\$0	\$1,510	\$11,991	> 500%		> 500%
	43000 Facilities Acquisition and Construction; Professional Services	\$1,000	\$14,355	\$11,566	\$8,441	> 500%	-41%	-27%
	45100 Building Acquisition, Construction and Improvements	\$489,463	\$2,485,477	\$1,703,101	\$653,921	34%	-74%	-62%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$64,303	\$83,425	\$60,426		-6%	-28%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$410,446	\$459,766	\$368,156	\$252,135	-39%	-45%	-32%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$72,671	\$118,036	\$90,967	\$91,616	26%	-22%	1%
	51100 Debt Services; Principal on Debt; Bonds	\$225,429	\$328,649	\$245,953	\$222,350	-1%	-32%	-10%
	51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Debt	\$0	\$7,821	\$0	\$0		-100%	
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$0	\$0	\$20,230			
	52200 Debt Services; Interest on Debt; Temporary Loans	\$105,778	\$103,542	\$124,267	\$32,500	-69%	-69%	-74%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$3,495,140	\$7,512,650	\$5,405,000	\$6,510,000	86%	-13%	20%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$0	\$6,956,000	\$7,196,000			3%
Nonoperational Total		\$4,800,176	\$11,094,599	\$14,989,944	\$15,059,610	214%	36%	0%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$260,334	\$324,872	\$0	\$0			
	26492 2007 Account Code - Social Security	\$1,167,974	\$1,730,226	\$0	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$56,745	\$196,729	\$0	\$0			
	26494 2007 Account Code - Group Insurance	\$2,508,514	\$6,205,940	\$0	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$227	\$4,339	\$0	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$103,516	\$216,150	\$0	\$0			
Prorated By Fund Total		\$4,097,310	\$8,678,255	\$0	\$0			